

<p>Attorney or Party Name, Address, Telephone &amp; FAX Nos., State Bar No. &amp; Email Address</p> <p>SAM S. LESLIE, CPA 1130 S. Flower Street. Suite 312 Los Angeles, CA 90015 213/987-5780 – Telephone 213/987-5763 – Facsimile Email: trustee@trusteeleslie.com</p> <p>Proposed Accountant for Nancy H. Zamora, Chapter 7 Trustee</p> <p><input checked="" type="checkbox"/> <i>Movant(s) appearing without an attorney</i> <input type="checkbox"/> <i>Attorney for Movant(s)</i></p>	<p>FOR COURT USE ONLY</p> <div data-bbox="958 325 1339 577"><p><b>FILED</b></p><p>NOV 17 2025</p><p>CLERK U.S. BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA BY: Deputy Clerk</p></div>
<p><b>UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA - NORTHERN DIVISION</b></p>	
<p>In re:</p> <p>TODD STUART KAPLAN,</p> <p>Debtor(s).</p>	<p>CASE NO.: 9:25-bk-10686-RC CHAPTER: 7</p> <p><b>DECLARATION THAT NO PARTY REQUESTED A HEARING ON MOTION LBR 9013-1(o)(3)</b></p> <p>[No Hearing Required]</p>

ORIGINAL

1. I am the ☒ Movant(s) or ☐ attorney for Movant(s) or ☐ employed by attorney for Movant(s).
2. On (date): 10/22/2025 Movant(s) filed a motion or application (Motion) entitled: Application by Nancy Hoffmeier Zamora, Chapter 7 Trustee for Approval to Employ LEA Accountancy, LLP as Accountant
3. A copy of the Motion and notice of motion is attached to this declaration.
4. On (date): 10/22/2025 Movant(s), served a copy of ☒ the notice of motion or ☐ the Motion and notice of motion on required parties using the method(s) identified on the Proof of Service of the notice of motion.
5. Pursuant to LBR 9013-1(o), the notice of motion provides that the deadline to file and serve a written response and request for a hearing is 14 days after the date of service of the notice of motion, plus 3 additional days if served by mail, or pursuant to F.R.Civ.P. 5(b)(2)(D) or (F).
6. More than 17 days have passed after Movant(s) served the notice of motion.
7. I checked the docket for this bankruptcy case and/or adversary proceeding, and no response and request for hearing was timely filed.
8. No response and request for hearing was timely served on Movant(s) via Notice of Electronic Filing, or at the street address, email address, or facsimile number specified in the notice of motion.

This form is mandatory. It has been approved for use in the United States Bankruptcy Court for the Central District of California.

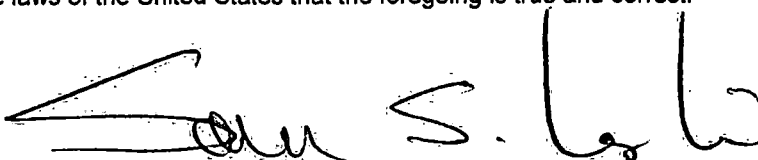
9. Based on the foregoing, and pursuant to LBR 9013-1(o), a hearing is not required.

Movant(s) requests that the court grant the motion and enter an order without a hearing.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Date:

11/14/2025

A handwritten signature in black ink, appearing to read "Sam S. Leslie", written over a horizontal line.

Signature

Sam S. Leslie

Printed name

1 NANCY HOFFMEIER ZAMORA (SBN 137326)  
2 U.S. Bank Tower  
3 633 West Fifth Street, Suite 2600  
4 Los Angeles, California 90071  
5 Telephone: (213) 488-9411  
6 Facsimile: (213) 488-9418  
7 Email: zamora3@aol.com

8 Chapter 7 Trustee

9 UNITED STATES BANKRUPTCY COURT  
10 CENTRAL DISTRICT OF CALIFORNIA  
11 NORTHERN DIVISION

12 In re ) Case No. 9:25-bk-10686-RC  
13 TODD STUART KAPLAN, ) [Chapter 7]  
14 Debtor. ) APPLICATION BY NANCY HOFFMEIER  
15 ) ZAMORA, CHAPTER 7 TRUSTEE,  
16 ) FOR APPROVAL TO EMPLOY LEA  
17 ) ACCOUNTANCY, LLP AS ACCOUNTANT  
18 ) [No Hearing Unless Requested;  
19 ) Local Bankruptcy Rule 2014-1]

20 Nancy Hoffmeier Zamora, Chapter 7 Trustee ("Trustee") for  
21 the above-captioned bankruptcy estate hereby applies to the  
22 Court for approval to employ LEA Accountancy, LLP as accountant  
23 and respectfully represents as follows:

24 1. On May 22, 2025, Todd Stuart Kaplan ("Debtor") filed a  
25 voluntary petition for relief under Chapter 7 of Title 11 of the  
26 United States Code commencing the above-captioned bankruptcy case  
27 which is assigned Case No. 9:25-bk-10686-RC (the "Case").

28 2. Nancy Hoffmeier Zamora was appointed as the Chapter  
7 Trustee on May 22, 2025, and accepted such appointment  
thereafter.

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1           3. Trustee requires an accountant to assist her in the  
2 accounting matters and tax preparation aspects of the administra-  
3 tion of this estate, to advise Trustee of any tax consequences  
4 derived from liquidation of estate assets and to assist in any  
5 other accounting or tax matters as may arise in connection with  
6 the administration of this estate.

7           4. For all the foregoing and all other necessary and  
8 proper purposes, the Trustee desires to retain LEA Accountancy,  
9 LLP ("LEA") as her accountant. Trustee is requesting that LEA's  
10 employment be effective as of the date services were first  
11 requested, October 20, 2025. (LEA's resume highlighting the  
12 qualifications of the professionals that may work on this case is  
13 attached to the Declaration of Sam S. Leslie as Exhibit A and  
14 incorporated herein by this reference.) LEA's professional  
15 services as are appropriate in this case, may include the  
16 following:

17           (a) review the Debtor's prior accounting and tax  
18 records, the petition, schedules and the estate's documents  
19 related to its financial transactions;

20           (b) review and analysis of the estate's financial  
21 transactions to determine the appropriate (and most beneficial to  
22 the estate) treatment for tax purposes, including capital gains  
23 calculations, consideration of tax attributes inherited from the  
24 Debtor and other tax considerations;

25           (c) assist the Trustee in the preparation and filing  
26 of the estate's Federal and California corporate income tax  
27 returns to reflect the transactions of the estate and, if  
28 necessary, preparation of any delinquent tax returns that may be

1 required by taxing authorities for the estate. Such delinquent  
2 tax returns can be, but are not limited to income tax, sales tax,  
3 city, county or similar tax filings;

4 (d) preparation, as needed, of pre-petition tax  
5 returns;

6 (e) preparation, as needed, of estate payroll tax  
7 filings and/or filings for the Employer Retention Tax Credit  
8 refund;

9 (f) communicate with taxing authorities on behalf of  
10 the estate;

11 (g) request the required tax clearance from the  
12 Internal Revenue Service and state taxing authorities for the  
13 estate's tax returns;

14 (h) provide litigation support, valuation, cash flow  
15 services and, if requested, expert witness services for the  
16 Trustee;

17 (i) assistance in the preparation of monthly operating  
18 reports, as needed;

19 (j) securing of source documents including, but not  
20 limited to, bank records, general ledgers, insurance documents,  
21 books and records, including Quickbooks or similar accounting  
22 data; filed pre-petition tax returns and assets of the estate.  
23 Such services may include site visit(s) to investigate and/or  
24 securing of the site to preserve source documentation and/or  
25 assets for the Trustee;

26 (k) as requested, assist Trustee in any required  
27 termination of ERISA qualified pension plan(s) of the Debtor;

28 ///

1 (1) assisting in gather and organizing Debtor's  
2 documents in order to analyze and investigate avoidable transfers  
3 made by the Debtor, including preferential and fraudulent  
4 transfers; and

5 (m) perform any other financial analysis, investiga-  
6 tion, consulting general and/or forensic accounting services as  
7 requested by the Trustee. Address any other tax matters which may  
8 be requested by the Trustee to properly administer the estate and  
9 maintain tax compliance.

10 5. Trustee proposes that LEA be employed pursuant to 11  
11 U.S.C. § 327(a) and compensated pursuant to 11 U.S.C. § 330(a)  
12 on an hourly basis with reasonable fees to be approved by  
13 application to the Court after proper notice and hearing. The  
14 only source of payment of compensation to LEA will be from the  
15 estate. No retainer or other payment has been made or is  
16 requested and, apart from this Application and subsequent order,  
17 there will be no other written or separate agreement for  
18 employment. A schedule of the fees charged by LEA to all of its  
19 clients is attached to the Declaration of Sam S. Leslie as  
20 Exhibit B and incorporated herein by this reference. LEA reserves  
21 the right to change its hourly rates from time to time in  
22 accordance with its usual terms and conditions as communicated to  
23 Trustee. The only source of payment of compensation to LEA will  
24 be from the estate.

25 6. To the best of the Trustee's knowledge and set forth  
26 in the Declaration of Sam S. Leslie, LEA, the approval of whose  
27 employment is requested is a disinterested person as required by  
28 the Bankruptcy Code. See also the "Statement of Disinterested-

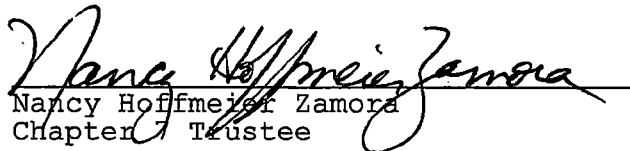
1 | ness for Employment of Professional Person Under F.R.B.P. 2014"  
2 | attached to the Declaration of Sam S. Leslie as Exhibit C and  
3 | incorporated herein by this reference.

4 |       7. Trustee also wishes to disclose for the record that  
5 | from time to time, Sam S. Leslie ("Leslie"), who is a partner in  
6 | LEA and who is also a member of the Chapter 7 trustee panel in  
7 | this district, may engage Trustee's firm as general bankruptcy  
8 | counsel in cases where he is the trustee. Further, LEA provides  
9 | accounting services for other unrelated estates under Trustee's  
10 | administration. Trustee also socializes with Mr. Leslie on  
11 | occasion. Billings by Trustee and Leslie to the respective  
12 | estates when engaged to provide professional services are always  
13 | at their usual rates. There is absolutely no fee sharing  
14 | agreement or any other such arrangement between Trustee and  
15 | Leslie.

16 |       8. Notice of the Application as required by the Local  
17 | Bankruptcy Rule 2014-1(b)(2)(A) has been provided to interested  
18 | parties. A true and correct copy of such Notice is attached to  
19 | the Declaration of Sam S. Leslie as Exhibit D and incorporated  
20 | herein by this reference.

21 |       WHEREFORE, Trustee respectfully requests that this Court  
22 | enter an Order Approving the employment of LEA Accountancy,  
23 | LLP, to render services as described herein.

24 |  
25 | Dated: October 22, 2025

  
Nancy Hoffmeister Zamora  
Chapter 7 Trustee

**DECLARATION OF NANCY HOFFMEIER ZAMORA**

I, Nancy Hoffmeier Zamora, declare:

1. I am an attorney at law admitted to practice in the state of California and before this Court.

2. I am the duly appointed, qualified and acting Chapter 7 Trustee for the estate of Todd Stuart Kaplan.

3. In my best business judgment in my capacity as Chapter 7 Trustee and for all the reasons set forth in the accompanying Application, which are incorporated herein by this reference, I believe that I require an accountant to assist me with the accounting and tax matters relating to the administration of this estate. Although the services included in the Application are described broadly, I will engage LEA only to perform those services which are necessary for the administration of this case as the circumstances require.

4. I have selected LEA Accountancy, LLP ("LEA"), to be my accountant for this estate. I am requesting that LEA's employment be effective as of the date services were first requested, October 20, 2025. LEA's resume is attached to the Declaration of Sam S. Leslie as Exhibit A and incorporated herein by this reference.

5. I propose that LEA be employed pursuant to 11 U.S.C. § 327(a) and seek compensation pursuant to 11 U.S.C. § 330(a) on an hourly basis with reasonable fees to be approved by application to the Court after proper notice and hearing. No retainer or other payment has been made or is requested and, apart from this Application and subsequent order, there will be no other written or separate agreement for employment. A schedule



1 of the fees charged by LEA to all of its clients is attached to  
2 the Declaration of Sam S. Leslie as Exhibit B and incorporated  
3 herein by this reference. LEA reserves the right to change its  
4 hourly rates from time to time in accordance with its usual terms  
5 and conditions as communicated to Trustee. The only source of  
6 payment of compensation to LEA will be from the estate.

7 6. To the best of my knowledge, as set forth in the  
8 Declaration of Sam S. Leslie, LEA, the approval of whose employ-  
9 ment is requested, is a "disinterested person" as required by the  
10 Bankruptcy Code. See also, the Statement of Disinterestedness  
11 for Employment of Professional Person Under F.R.B.P. 2014 which  
12 is attached to the Declaration of Sam S. Leslie as Exhibit C and  
13 incorporated herein by this reference.

14 7. I also wish to disclose for the record that from time  
15 to time, Sam S. Leslie, who is a partner in LEA and who is also a  
16 member of the Chapter 7 trustee panel in this district, may  
17 engage my firm as general bankruptcy counsel in cases where he is  
18 the trustee. Further, LEA provides accounting services for other  
19 unrelated estates under my administration. I also socialize with  
20 Mr. Leslie on occasion. Billings to the respective estates when  
21 our firms are engaged to provide professional services are always  
22 at our usual rates. There is absolutely no fee sharing agreement  
23 or any other such arrangement between us.

24 8. I have provided interested parties with notice of the  
25 Application as required by Local Bankruptcy Rule 2014-1(b)(2)(A).  
26 A true and correct copy of such Notice is attached to the

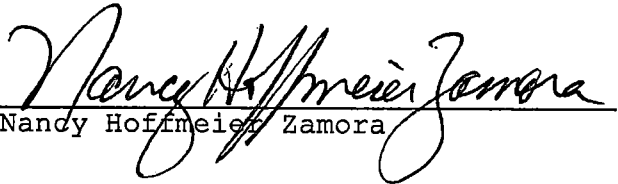
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1 Declaration of Sam S. Leslie as Exhibit D and incorporated  
2 herein by this reference.

3 I declare under penalty of perjury under the laws of the  
4 United States of America that the above is true and correct.

5 Executed this 22nd day of October 2025, at Los Angeles,  
6 California.

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8 Nancy Hoffmeier Zamora  
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**DECLARATION OF SAM S. LESLIE**

I, Sam S. Leslie, declare:

1. I am a certified public accountant and a partner in LEA Accountancy, LLP ("LEA"), the firm that Nancy Hoffmeier Zamora, Chapter 7 Trustee ("Trustee") for the estate of Todd Stuart Kaplan, proposes to employ as accountant. The Trustee and LEA are requesting that LEA's employment be effective as of the date services were first requested, October 20, 2025.

2. I have reviewed the file and discussed the case with the Trustee and have determined that the professional services which may be provided as requested and appropriate for this case, may include:

(a) review the Debtor's prior accounting and tax records, the petition, schedules and the estate's documents related to its financial transactions;

(b) review and analysis of the estate's financial transactions to determine the appropriate (and most beneficial to the estate) treatment for tax purposes, including capital gains calculations, consideration of tax attributes inherited from the Debtor and other tax considerations;

(c) assist the Trustee in the preparation and filing of the estate's Federal and California corporate income tax returns to reflect the transactions of the estate and, if necessary, preparation of any delinquent tax returns that may be required by taxing authorities for the estate. Such delinquent tax returns can be, but are not limited to income tax, sales tax, city, county or similar tax filings;

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1 (d) preparation, as needed, of pre-petition tax  
2 returns;

3 (e) preparation, as needed, of estate payroll tax  
4 filings and/or filings for the Employer Retention Tax Credit  
5 refund;

6 (f) communicate with taxing authorities on behalf of  
7 the estate;

8 (g) request the required tax clearance from the  
9 Internal Revenue Service and state taxing authorities for the  
10 estate's tax returns;

11 (h) provide litigation support, valuation, cash flow  
12 services and, if requested, expert witness services for the  
13 Trustee;

14 (i) assistance in the preparation of monthly operating  
15 reports, as needed;

16 (j) securing of source documents including, but not  
17 limited to, bank records, general ledgers, insurance documents,  
18 books and records, including Quickbooks or similar accounting  
19 data; filed pre-petition tax returns and assets of the estate.  
20 Such services may include site visit(s) to investigate and/or  
21 securing of the site to preserve source documentation and/or  
22 assets for the Trustee;

23 (k) as requested, assist Trustee in any required  
24 termination of ERISA qualified pension plan(s) of the Debtor;

25 (l) assisting in gather and organizing Debtor's  
26 documents in order to analyze and investigate avoidable transfers  
27 made by the Debtor, including preferential and fraudulent  
28 transfers; and

1 (m) perform any other financial analysis, investiga-  
2 tion, consulting general and/or forensic accounting services as  
3 requested by the Trustee. Address any other tax matters which may  
4 be requested by the Trustee to properly administer the estate and  
5 maintain tax compliance.

6 3. The Trustee has proposed, and LEA has agreed to accept,  
7 employment pursuant to 11 U.S.C. § 327(a) and compensation  
8 pursuant to 11 U.S.C. § 330(a) on an hourly basis with reasonable  
9 fees to be approved by application to the Court after proper  
10 notice and hearing. The only source of payment of compensation  
11 to LEA will be from the estate. No retainer or other payment has  
12 been made or is requested and, apart from this Application and  
13 subsequent order, there will be no other written or separate  
14 agreement for employment.

15 4. LEA's resume is attached hereto as Exhibit A and  
16 incorporated herein by this reference.

17 5. A schedule of LEA's fees charged to all of its clients  
18 is attached hereto as Exhibit B and incorporated herein by this  
19 reference. LEA reserves the right to change its hourly rates from  
20 time to time in accordance with its usual terms and conditions as  
21 communicated to Trustee.

22 6. As set forth in the Statement of Disinterestedness for  
23 Employment of Professional Person Under F.R.B.P. 2014 attached  
24 hereto as Exhibit C and incorporated herein by this reference,  
25 neither LEA nor I have an interest adverse to the estate or its  
26 creditors, and are disinterested in the outcome of this Case,  
27 except that LEA will exert its best efforts to assure the highest  
28 and best results to the estate in connection with our services.

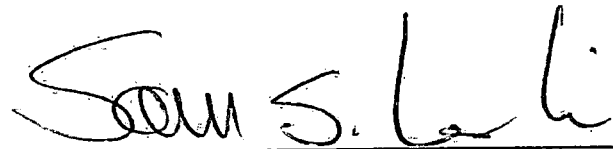
1 7. I also wish to disclose for the record that from time  
2 to time LEA provides accounting services for other unrelated  
3 cases under the Trustee's administration. I am also a member of  
4 the Chapter 7 Trustee panel in this district and I may engage the  
5 Trustee's firm as counsel in cases where I serve as trustee. I  
6 also socialize with the Trustee on occasion. Billings to the  
7 respective estates when our firms are engaged to provide  
8 professional services are always at our usual rates. There is  
9 absolutely no fee sharing agreement or any other such arrangement  
10 between us.

11 8. LEA is familiar with the Bankruptcy Code, the bank-  
12 ruptcy Rules, and the Local Bankruptcy Rules and shall comply  
13 with them.

14 9. Notice of the Application as required by the Local  
15 Bankruptcy Rule 2014-1(b)(2)(A) has been provided to interested  
16 parties. A true and correct copy of such Notice is attached  
17 hereto as Exhibit D and incorporated herein by this reference.

18 I declare under penalty of perjury under the laws of the  
19 United States of America that the above is true and correct.

20 Executed this 22<sup>nd</sup> day of October 2025, at Palm Springs,  
21 California.

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24 Sam S. Leslie  
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**EXHIBIT A**

# LEA Accountancy, LLP

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**1130 S. Flower Street, Suite 312**  
**Los Angeles, California 90015**  
**T: 323-987-5780 F: 323-987-5763**  
**Email: [sleslie@trusteeleslie.com](mailto:sleslie@trusteeleslie.com)**

LEA Accountancy's professional staff is highly trained group of individuals who are dedicated in providing bankruptcy trustees with excellent financial analysis and tax planning and preparation services. With the expertise he has honed since 1983, Sam S. Leslie, Managing Partner, provides both hands on services and supervises a staff that is experienced in federal and state tax law, the bankruptcy code and their application to the bankruptcy estate. This experience assures the trustee that the estate is tax compliant and results in lower costs for these necessary services.

## **Services Offered:**

- Financial Analysis and Tax Planning
- Asset Analysis
- Federal, State Income and Payroll Returns
- Bankruptcy Estate Tax Filing
- Delinquent Returns
- Accounting Reconstruction
- Preference Review and Analysis
- ERISA Plan Termination
- State Board of Equalization Sales Tax

## **Client Base:**

Bankruptcy Trustees, Partnerships, Sub-Chapter S Corporations, Limited Liability Companies, other closely held businesses and high net worth individuals.

## **Bankruptcy**

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After practicing for 8 years, LEA Accountancy diversified to provide tax and accounting services to bankruptcy trustees. LEA Accountancy is well-versed in the peculiarities of the Internal Revenue Code and its application to Chapter 7 and Chapter 11 proceedings. The firm's extensive knowledge of bankruptcy estate tax filing requirements and related procedures assure trustees of a "prompt" determination from the IRS. LEA Accountancy provides specialized attention to identifying potential federal and state tax refunds, net operating loss carryforwards and/or carrybacks, tax basis issues and asset recovery. This focus assists the trustee in maximizing recovery of monies to the bankruptcy estate while at all times focusing on the estate closing process.



With LEA trustees rely on a team of seasoned professionals who address in detail each and every compliance and tax preparation concerns. LEA's advice includes analyzing the complexities of payroll tax and sales tax issues, as well as pre-petition delinquent returns. Boxes of "meaningless paper" are organized into financial statements that often result in recoverable assets that may not have been disclosed in the bankruptcy petition and schedules. In short, LEA strives to ensure that the best possible results are achieved for the bankruptcy estate with the least amount of complication for the trustee.

LEA staff members possess a broad array of accounting experience that allows them to address complex corporate, partnership and limited liability company tax issues, as well as consolidated multi-state returns and layered partnerships.

### **Professional Staff**

#### **Sam S. Leslie, CPA** **Partner**

Mr. Leslie has extensive experience in bankruptcy oversight, having provided insolvency services since 1990 and serving as a Chapter 7 Trustee in the Central District of Los Angeles since 2003. He has worked in public accounting since 1983. In 1988, Mr. Leslie founded Leslie Accountancy (which later became known as LEA Accountancy, LLP), a full-service CPA firm serving high net worth individuals, privately owned companies and bankruptcy trustees. In addition to his bankruptcy related experience, Mr. Leslie concentrates his services in tax planning and preparation, and financial matters, including financing, acquisitions, divestitures, restructuring and other financial advice.

Over the course of his career, Mr. Leslie has acquired knowledge outside of the accounting field. In his capacity as a principal and strategic advisor, Mr. Leslie founded, operated and subsequently sold numerous businesses for a profit. These operations have centered on the sale and marketing of both products and services. Examples include bagel/deli shop and catering business, print magazine and "yellow pages" like listing publications, specialty product wholesale business (i.e. candles, scents, potpourri) supplying high-end department stores, purchase, renovation and resale of real estate and owning and operating vacation rental properties.

Mr. Leslie and his partners acquired the print magazine as a turnaround proposition. When acquired it was losing \$20K a month but was generating annual revenues of \$4.5M with a staff of thirty-five plus (35+). After successful financial results were achieved by the repositioning of its two sister publications and website and performing a bottom-up review and implementing subsequent changes to the operation, the company was sold in 2006 for a significant financial return to the partners. Further, in his capacity as Chapter 7 trustee, Mr. Leslie has operated a grocery/market generating daily sales of \$30K (100 employees) where cash controls and an immediate recreation of the accounting records were of critical importance. Mr. Leslie was

previously the Trustee in an individual Chapter 7 case in which he was able to substantially consolidate that case with approximately 43 limited liability companies in which the debtor was a principal. That case required him to manage real estate operations both in and out of state and arrange the marketing and sale of three commercial properties, six residential rental apartment buildings, ten single family residences, leased windmill farm, as well as vacant parcels land for a total of 142 parcels in the case, 92 were sold. Over the years Mr. Leslie has evaluated the viability of numerous other businesses. Mr. Leslie has extensive experience with Chapter 11 matters. He is currently serving as the Plan Agent for Art & Architecture Books of the 21<sup>st</sup> Century (DBA ACE Gallery) where he is operating pursuant to a confirmed plan of reorganization. He currently serves as the Chapter 7 Trustee for TBH19, LLC and recently, in a court supervised overbid achieved a sale of the real property owned by that debtor for \$63.1 mm. He is currently serving as the Chapter 11 Trustee is the Coldwater Development, LLC and Lydda Lud, LLC cases where the asset is approximately 65.61 acres of vacant land located in the Santa Monica Mountains above Beverly Hills, California.

With these experiences, he has learned among other things the importance of customer service, internal controls, cash flow management, marketing and income and expense matching.

Mr. Leslie received his B.S. in Business Administration from the San Diego State University in 1983. He received a CPA designation in 1986.

**Marianna Falco, CPA, CFE**  
**Tax Manager and Bankruptcy Coordinator**

Ms. Falco has been associated with LEA Accountancy since 2017. Prior to joining LEA Accountancy, Ms. Falco was a Tax & Compliance Manager for an International Medical Device organization. She has focused her tax work on compliance, international and cross border tax issues. She has been a practicing Fraud Examiner for 10 years conducting fraud examinations for Home Owners Associations and Partnerships.

Ms. Falco has a B.S. in Business Management and an MBA with a special emphasis in Accountancy.

**Michael Kwasnowski, CPA**  
**Tax and Accounting Specialist**

Mr. Kwasnowski has been associated with LEA Accountancy since 2004. Prior to joining the firm, he was Controller at C.B.B Restaurant Group Inc (Los Angeles) from 1993 thru 2003. He was a professor of Accounting at UCLA from 1996 thru 2005. From 1989 to 1993, Mr. Kwasnowski ran his own CPA firm in Northridge, California.

Mr. Kwasnowski earned a B.S. in Business Administration from the State University of New York (Oswego) in 1978.

**Terry Fussell, CPA**  
**Senior Tax Specialist**

Mr. Fussell joined the professional staff of LEA Accountancy in 2004 and manages a client base consisting of insolvency, high net-worth individuals and their closely held businesses. Prior to joining LEA, he worked as a Senior Accountant at Martin Werbelow, LLP, and a Pasadena, California public accounting firm concentrating on estate and gift tax clients. During a twenty-year career based on providing tax as well as business advisory services, Mr. Fussell has served as CFO/sat on the board of directors at Nutripeak.com, Inc., a Los Angeles based sports nutrition retailer and was CFO at JLS Technology Staffing Inc in Atlanta, Georgia. Mr. Fussell

launched his career in 1991 as Senior Associate/Controller at Frazier & Deeter, LLC, one of Atlanta's top five CPA firms.

In addition to working with LEA Accountancy, in 2010 Mr. Fussell formed The Fussell Group, LLC, a business advisory firm.

Mr. Fussell graduated from Georgia State University (Atlanta, Georgia) with a Bachelor of Science in Finance in 1990.

**Irina McDonald, CPA**  
**Tax and Accounting Specialist**

Ms. McDonald experience includes fifteen years of accounting experience as an accounting manager and controller for a large Medical Device Company. Prior to joining LEA, she served as a Tax manager for an international Medical Device Wholesale organization where she concentrated on various compliance and tax issues. Ms. McDonald is a practicing consultant helping her clients with forensic accounting analysis, tax, and business advisory services.

Ms. McDonald graduated magna cum laude from Belorussian Polytechnic Academy and has received master's degree in civil engineering.

**Thomas Ballou**  
**Partner, Business Manager**

Mr. Ballou joined LEA Accountancy in 1983 and is responsible for the oversight of all aspects of business management and operations. Prior to joining the firm, he held professional service positions at Liberty Securities and Pharmavite Manufacturers, both located in Los Angeles, California.

Mr. Ballou graduated with a B.S. in Computer Science from Coleman College, San Diego in 1983.

**Aaron Robson**  
**Senior Accountant**

Mr. Robson joined the professional staff at LEA Accountancy's predecessor, Leslie Accountancy, in 1997 as a staff accountant. In 2011 Mr. Robson joined the staff of The Rocher Group as an Accountant, Operations and Client Relationships Manager. In 2017 he has returned to the fold of LEA Accountancy as a Senior Accountant. With two decades of experience in the accounting field his primary services have included forensic accounting, income tax preparation and QuickBooks management.

Mr. Robson graduated with a B.S. in Business Administration with an Emphasis in Accounting and Finance from the University of Colorado, Boulder in 1992

**Austin P. Martin, CFE**  
**Bankruptcy Accountant**

Mr. Martin's professional experience includes three years as an accountant and accounting manager primarily performing audits and compilations, as well as financial statement and income tax preparation for a wide range of business entities with a focus on non-profit and exempt organizations. Additionally, Mr. Martin has three years of experience assisting with forensic accounting analysis and several years of experience with small business/nonprofit organization and management.

Mr. Martin graduated with a B.S. in Business Administration with an Emphasis in Accounting from the University of Arizona, Eller College of Management in May, 2018.

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**When you select LEA Accountancy, LLP as your Certified Public Accountants, you partner with an organization dedicated to operating at the highest level of professionalism; a firm that takes great pride in providing the best in customer service.**

**EXHIBIT B**

**LEA Accountancy, LLP  
Professional Rate Summary**

<b><u>Professional</u></b>	<b><u>Rate</u></b>
SAM S. LESLIE Partner	\$ 585.00
MARIANNA FALCO Tax Manager & Bankruptcy Coordinator	\$ 440.00
MICHAEL KWASNOWSKI Tax and Accounting Specialist	\$ 440.00
TERRY R. FUSSELL Senior Tax Specialist	\$ 395.00
IRINA MCDONALD Tax and Accounting Specialist	\$ 335.00
THOMAS G. BALLOU Partner, Business Manager	\$ 295.00
AUSTIN MARTIN Bankruptcy Accountant	\$ 245.00
AARON ROBSON Senior Accountant	\$ 245.00

**EXHIBIT C**

<p>Attorney or Party Name, Address, Telephone &amp; FAX Nos., State Bar No. &amp; Email Address Sam S. Leslie, CPA LEA Accountancy, LLP 1130 South Flower Street Suite 312 Los Angeles, CA 90015 Telephone: 323/987-5780 Facsimile: 323/987-5763 Email: sleslie@trusteeleslie.com</p> <p>Proposed Accountant for Nancy Hoffmeier Zamora, Chapter 7 Trustee</p>	<p>FOR COURT USE ONLY</p>
<p align="center"><b>UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA - NORTHERN DIVISION</b></p>	
<p>In re:</p> <p align="center">TODD STUART KAPLAN,</p> <p align="right">Debtor(s).</p>	<p>CASE NO.: 9:25-bk-10686-RC CHAPTER: 7</p>
	<p align="center"><b>STATEMENT OF DISINTERESTEDNESS FOR EMPLOYMENT OF PROFESSIONAL PERSON UNDER FRBP 2014 (File with Application for Employment)</b></p>
	<p align="center">[No Hearing Required]</p>

1. Name, address and telephone number of the professional (Professional) submitting this Statement:  
Sam S. Leslie, CPA (Email: sleslie@trusteeleslie.com)  
LEA Accountancy, LLP  
1130 South Flower Street, Suite 312, Los Angeles, CA 90015  
Telephone: 323/987-5780; Facsimile: 323/987-5763
2. The services to be rendered by the Professional in this case are (*specify*): To review the Debtor's prior accounting and tax records, the petition and schedules, and estate's finances to determine appropriate treatment for tax purposes. To prepare and file all necessary tax returns. To communicate with taxing authorities, and perform and other accounting and tax services required by the Trustee. Additional services are described in the Application which are incorporated herein by this reference.
3. The terms and source of the proposed compensation and reimbursement of the Professional are (*specify*):  
The requested compensation for professional services rendered to the estate shall be based upon the time expended and at the billing rates commensurate with the experience of the professional performing the services computed at the hourly rates charged by LEA to all clients.

This form is optional. It has been approved for use in the United States Bankruptcy Court for the Central District of California.



4. The nature and terms of retainer (i.e., nonrefundable versus an advance against fees) held by the Professional are *(specify)*:  
No retainer has been received or is requested.
5. The investigation of disinterestedness made by the Professional prior to submitting this Statement consisted of *(specify)*:  
I directed a conflicts check to be performed to determine whether LEA represents a party holding a claim or other adverse interest against the Debtor. Based on our comprehensive investigation, I determined that no potential or actual conflicts of interest exist. Thus, based upon these conflicts checks, I have determined that LEA does not represent any party or person holding a claim or adverse interest against the Debtor, and I have therefore concluded that the LEA is "disinterested" as that term is defined in 11 U.S.C. § 101(14).
6. The following is a complete description of all of the Professional's connections with the Debtor, principals of the Debtor, insiders, the Debtor's creditors, any other party or parties in interest, and their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee *(specify, attaching extra pages as necessary)*:  
N/A.
7. The Professional is not a creditor, an equity security holder or an insider of the Debtor, except as follows *(specify, attaching extra pages as necessary)*:  
N/A.
8. The Professional is not and was not, within 2 years before the date of the filing of the petition, a director, officer or employee of the Debtor.
9. The Professional does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor, or for any other reason, except as follows *(specify, attaching extra pages as necessary)*:  
N/A.
10. Name, address and telephone number of the person signing this Statement on behalf of the Professional and the relationship of such person to the Professional *(specify)*:  
Sam S. Leslie, CPA - Partner. (See No.1 for Address/Telephone.)

11. The Professional is not a relative or employee of the United States trustee or a bankruptcy judge, except as follows  
(specify, attaching extra pages as necessary):

N/A.

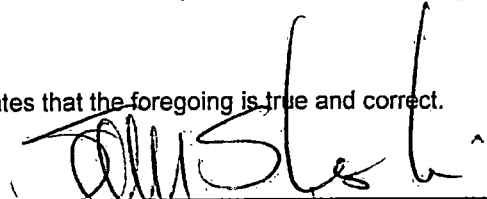
12. Total number of attached pages of supporting documentation: N/A.

13. After conducting or supervising the investigation described in paragraph 5 above, I declare under penalty of perjury under the laws of the United States, that the foregoing is true and correct except that I declare that paragraphs 6 through 9 are stated on information and belief.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

10/24/2025  
Date

Sam S. Leslie  
Printed Name

  
Signature

**EXHIBIT D**

1 NANCY HOFFMEIER ZAMORA (SBN 137326)  
U.S. Bank Tower  
2 633 West Fifth Street, Suite 2600  
Los Angeles, California 90071  
3 Telephone: (213) 488-9411  
Facsimile: (213) 488-9418  
4 Email: zamora3@aol.com

5 Chapter 7 Trustee

6  
7 UNITED STATES BANKRUPTCY COURT  
8 CENTRAL DISTRICT OF CALIFORNIA  
9 NORTHERN DIVISION  
10

11 In re ) Case No. 9:25-bk-10686-RC  
12 TODD STUART KAPLAN, ) [Chapter 7]  
13 Debtor. ) NOTICE OF TRUSTEE'S APPLICATION  
14 ) TO EMPLOY LEA ACCOUNTANCY, LLP  
15 ) AS ACCOUNTANT  
16 ) [No Hearing Unless Requested;  
17 ) Local Bankruptcy Rule 2014-1]

18 TO THE HONORABLE RONALD A. CLIFFORD III, UNITED STATES BANKRUPTCY  
19 JUDGE, THE UNITED STATES TRUSTEE, DEBTOR, ALL CREDITORS AND OTHER  
INTERESTED PARTIES:

20 PLEASE TAKE NOTICE that Nancy Hoffmeier Zamora, the duly  
21 appointed, qualified and acting Chapter 7 Trustee ("Trustee")  
22 in the above-captioned case, has filed an application under  
23 11 U.S.C. § 327(a) for authority to employ LEA Accountancy, LLP  
24 ("LEA"), as her accountant. Trustee is requesting that LEA's  
25 employment be effective as of the date services were first  
26 requested, October 20, 2025. LEA is to be employed for the  
27 express purpose of assisting the Trustee in the accounting  
28 matters and tax preparation aspects of the administration of this

1 estate, to advise Trustee of any tax consequences derived from  
2 the liquidation of estate assets and to assist in any other  
3 accounting or tax matters as may arise in connection with the  
4 administration of this estate. LEA's services, as are applicable  
5 in this case, may include the following:

6 (a) review the Debtor's prior accounting and tax  
7 records, the petition, schedules and the estate's documents  
8 related to its financial transactions;

9 (b) review and analysis of the estate's financial  
10 transactions to determine the appropriate (and most beneficial to  
11 the estate) treatment for tax purposes, including capital gains  
12 calculations, consideration of tax attributes inherited from the  
13 Debtor and other tax considerations;

14 (c) assist the Trustee in the preparation and filing  
15 of the estate's Federal and California corporate income tax  
16 returns to reflect the transactions of the estate and, if  
17 necessary, preparation of any delinquent tax returns that may be  
18 required by taxing authorities for the estate. Such delinquent  
19 tax returns can be, but are not limited to income tax, sales tax,  
20 city, county or similar tax filings;

21 (d) preparation, as needed, of pre-petition tax  
22 returns;

23 (e) preparation, as needed, of estate payroll tax  
24 filings and/or filings for the Employer Retention Tax Credit  
25 refund;

26 (f) communicate with taxing authorities on behalf of  
27 the estate;

28 ///

1 (g) request the required tax clearance from the  
2 Internal Revenue Service and state taxing authorities for the  
3 estate's tax returns;

4 (h) provide litigation support, valuation, cash flow  
5 services and, if requested, expert witness services for the  
6 Trustee;

7 (i) assistance in the preparation of monthly operating  
8 reports, as needed;

9 (j) securing of source documents including, but not  
10 limited to, bank records, general ledgers, insurance documents,  
11 books and records, including Quickbooks or similar accounting  
12 data; filed pre-petition tax returns and assets of the estate.  
13 Such services may include site visit(s) to investigate and/or  
14 securing of the site to preserve source documentation and/or  
15 assets for the Trustee;

16 (k) as requested, assist Trustee in any required  
17 termination of ERISA qualified pension plan(s) of the Debtor;

18 (l) assisting in gather and organizing Debtor's  
19 documents in order to analyze and investigate avoidable transfers  
20 made by the Debtor, including preferential and fraudulent  
21 transfers; and

22 (m) perform any other financial analysis, investiga-  
23 tion, consulting general and/or forensic accounting services as  
24 requested by the Trustee. Address any other tax matters which may  
25 be requested by the Trustee to properly administer the estate and  
26 maintain tax compliance.

27 Trustee proposes that LEA will be employed pursuant to 11  
28 U.S.C. § 327(a) and compensated pursuant to 11 U.S.C. § 330(a).

1 LEA will bill the estate on an hourly basis with reasonable fees  
2 to be approved by application to the Court after proper notice  
3 and hearing. The only source of payment of compensation to LEA  
4 will be from the estate. No retainer or other payment has been  
5 made or is requested and, apart from this Application and  
6 subsequent order, there will be no other written or separate  
7 agreement for employment. A schedule of the fees customarily  
8 charged by LEA to all of its clients is attached hereto as  
9 Exhibit 1 and incorporated herein by this reference. LEA reserves  
10 the right to change its hourly rates from time to time in  
11 accordance with its usual terms and conditions as communicated to  
12 Trustee.

13 Trustee also wishes to disclose for the record that from  
14 time to time, Sam S. Leslie ("Leslie"), who is a partner in LEA  
15 and who is also a member of the Chapter 7 trustee panel in this  
16 district, engages Trustee's firm as general bankruptcy counsel  
17 in cases where he is the trustee. Further, LEA provides  
18 accounting services for other unrelated estates under Trustee's  
19 administration. Trustee also socializes with Mr. Leslie on  
20 occasion. Billings by Trustee and LEA to the respective estates  
21 when engaged to provide professional services are always at their  
22 usual rates. There is absolutely no fee sharing agreement or any  
23 other such arrangement between Trustee and Leslie.

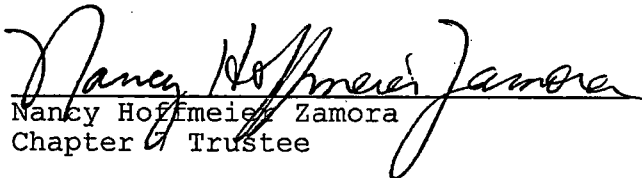
24 A copy of the Trustee's Application can be obtained from:

25 Sam S. Leslie, CPA  
26 LEA Accountancy, LLP  
27 1130 South Flower Street  
Suite 312  
Los Angeles, CA 90015  
28

1 PLEASE TAKE FURTHER NOTICE that pursuant to Local Bankruptcy  
2 Rule ("LBR") 9013-1(o), the deadline to file and serve a written  
3 response and request for a hearing is fourteen (14) days after  
4 the date of service of the notice of motion, plus three (3)  
5 additional days if served by mail, or pursuant to F.R.Civ.P.  
6 5(b) (2) (D) or (F). Any opposition or response must be filed with  
7 the United States Bankruptcy Court (1415 State Street, Santa  
8 Barbara, CA 93101), and served upon (i) Trustee at the address in  
9 the upper left hand corner of the first page of this Notice, (ii)  
10 LEA Accountancy, LLP, Attn: Sam S. Leslie, 1130 South Flower  
11 Street, Suite 312, Los Angeles, CA 90015, and (iii) the Office of  
12 the United States Trustee, 915 Wilshire Blvd., Suite 1850, Los  
13 Angeles, CA 90017.

14 PLEASE TAKE FURTHER NOTICE that pursuant to LBR 9013-1(h)  
15 any objection not timely filed and served may be deemed by the  
16 Court to be consent to the relief requested and may result in the  
17 Court's issuance of an order without further notice or hearing.

18  
19 Dated: October 21, 2025

  
Nancy Hoffmeier Zamora  
Chapter 7 Trustee

20  
21  
22  
23  
24  
25  
26  
27  
28 Service Date: October 22, 2025



**EXHIBIT 1**

**LEA Accountancy, LLP  
Professional Rate Summary**

<b><u>Professional</u></b>	<b><u>Rate</u></b>
SAM S. LESLIE Partner	\$ 585.00
MARIANNA FALCO Tax Manager & Bankruptcy Coordinator	\$ 440.00
MICHAEL KWASNOWSKI Tax and Accounting Specialist	\$ 440.00
TERRY R. FUSSELL Senior Tax Specialist	\$ 395.00
IRINA MCDONALD Tax and Accounting Specialist	\$ 335.00
THOMAS G. BALLOU Partner, Business Manager	\$ 295.00
AUSTIN MARTIN Bankruptcy Accountant	\$ 245.00
AARON ROBSON Senior Accountant	\$ 245.00

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 1130 South Flower Street, Suite 312, Los Angeles, CA 90015.

A true and correct copy of the foregoing document entitled Notice of Trustee's Application to Employ LEA Accountancy, LLP as Accountant will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner indicated below:

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On October 22, 2025, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Paul A Beck	pab@pablaw.org, raychael@pablaw.org
Dane W Exnowski	dane.exnowski@mccalla.com, bk.ca@mccalla.com, mccallaecf@ecf.courtdrive.com
Peter T Steinberg	mr.aloha@sbcglobal.net
United States Trustee (ND)	ustpreion16.nd.ecf@usdoj.gov
Nancy J Zamora (TR)	zamora3@aol.com, nzamora@ecf.axosfs.com

☐ Service information continued on attached page

2. **SERVED BY UNITED STATES MAIL:** On October 22, 2025, by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

■ Service information continued on attached page

3. **SERVED BY PERSONAL DELIVERY - N/A:** Pursuant to Fed.R.Civ.P. 5 and/or controlling LBR, on \_\_\_\_\_, 2025, I arranged for service on the following person as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: October 22, 2025

  
Karissa De La Trinidad

Label Matrix for local noticing  
0973-9  
Case 9:25-bk-10686-RC  
Central District of California  
Santa Barbara  
Wed Oct 22 12:51:53 PDT 2025  
  
5150 Hollywood, llc  
Ash Shah, Sunil Shah, Sundip Shah  
c/o Paul A. Beck Attorney  
13701 Riverside Drive, #701  
Sherman Oaks, CA 91423-2449

5150 Hollywood, LLC  
Law Offices of Paul A. Beck, A Professio  
13701 Riverside Drive  
Suite 202  
Suite 202  
Sherman Oaks, CA 91423-2447

Northern Division  
1415 State Street,  
Santa Barbara, CA 93101-2511

805 Dentistry  
361 E. Thousand Oaks Blvd.  
Thousand Oaks, CA 91360-5805

ACH Capital West  
375 W. 200 S  
Salt Lake City, UT 84101-1667

American Express  
PO Box 30384  
Salt Lake City, UT 84130-0384

American Express National Bank  
c/o Becket and Lee LLP  
PO Box 3001  
Malvern PA 19355-0701

Andrew G. Donen  
Elizabeth Diane Donen  
3704 Captstan Circle  
Westlake Village, CA 91361-3822

Andrew G. Donen  
Elizabeth Diane Donen  
Donen Family Living Trust  
3704 Captstan Circle  
Westlake Village, CA 91361-3822

Augustus Max LLC  
William Wilson  
9903 Santa Monica Blvdw Suite 3  
Beverly Hills, CA 90212-1606

Bank of America Visa  
PO Box 17234  
Wilmington, DE 19850-7234

Bank of the West/BMO  
Box 2045  
Milwaukee, WI 53201-2045

Callahan & Blaine  
3 Hutton Centre Drive  
Ninth Floor  
Santa Ana, CA 92707-5781

Callahan & Blaine, PC  
Attn: John D. Van Ackeren  
3 Hutton Centre Drive, Ninth Floor  
Santa Ana, CA 92707-8722

Capital One Platinun  
PO Box 60519  
City of Industry, CA 91716-0519

Capital One Venture  
PO Box 60519  
City of Industry, CA 91716-0519

Capital One, N.A., successor by merger to Di  
PO Box 3025  
New Albany, OH 43054-3025

Coleman, c/o  
T. Kevin Roosevelt, Partner  
Finlayson Toffer Roosevelt & Lilly  
15615 Alton Parkway, Suite 270  
Irvine, CA 92618-7307

Comenity  
PO Box 650967  
Dallas, TX 75265-0967

Concord Printing Services  
c/o Fernando  
1407 W. 11 Street  
Los Angeles, CA 90015-1227

Credit One Bank  
PO Box 98873  
Las Vegas, NV 89193-8873

Damian Naasiri  
4695 MacArthur Court, 11th Floor  
Newport Beach, CA 92660-1866

Decision Quest  
c/o Carrie Mason, Director  
16825 Northchase Drive  
suite 900  
Houston TX 77060-6004

Discover  
PO Box 45909  
San Francisco, CA 94145-0909

Esquire Connect  
c/o Matthew Cushing  
1500 Centre Parkway, Suite 100  
East Point, GA 30344-8152

(p)FIRST NATIONAL BANK OF OMAHA  
1620 DODGE ST  
STOP CODE 3113  
OMAHA NE 68102-1593

First National Bank of Omaha  
1601 Dodge stop code 3113  
Omaha, Nebraska 68197-3113

Francine Shulman and Iron Angel,  
LLC; 3F, Inc.; and Emerald Sky, LLC  
c/o Sterling Andrew Marchand  
700 K Street N.W.  
Washington, DC 20001-5690

Francine Shulman, Individually & as  
Trustee of The Shulman Family Trust  
c/o Sterline Andrew Marchand  
700 K Street N.W.  
Washington, DC 20001-5690

Hsin c/o  
Thyne Taylor Fox Howard, LLP  
205 E. Carrillo Street, Suite 100  
Santa Barbara, CA 93101-7180

Jean Cha  
c/o Darrell Hailey  
Cha Law Ethics, APC  
Operating PO Box 848018  
Los Angeles, CA 90084-8018

(p) LIGHTHOUSE DOCUMENT TECHNOLOGIES INC  
51 UNIVERSITY STREET  
SUITE 400  
SEATTLE WA 98101-3614

Logikcull  
518 Market Street  
PMB 40135  
San Francisco, CA 94104-5401

Melissa G. Fulgenico  
Uplift Law, P.C.  
650 N. Rose Drive Suite 620  
Placentia, CA 92870

Network Deposition  
c/o Perry Smulson  
1800 Century Park East, Suite 150  
Los Angeles, CA 90067-1509

PF CP  
PO Box 9208  
Old Bethpage, NY 11804-9208

Pacific Western/Banc of CA  
3 MacArthur Place  
Santa Ana, CA 92707-6068

SPB Reporting, Inc.  
c/o Stephanie  
PO Box 12755  
Palm Desert, CA 92255-2755

Steno  
c/o Jaramie Black  
PO Box 22637  
Pasadena, CA 91185-2637

UCLA Medical Group  
PO Box 748156  
Los Angeles, CA 90074-8156

United States Trustee  
915 Wilshire Blvd.  
Suite 1850  
Los Angeles, CA 90017-3560

United States Trustee (ND)  
915 Wilshire Blvd, Suite 1850  
Los Angeles, CA 90017-3560

Ventura County CU  
2575 Vista Del Mar Drive, Suite 100  
Ventura, CA 93001-3956

Wells Fargo Home Mortgage  
PO Box 14411  
Des Moines, IA 50306-3411

Wells Fargo Visa  
PO Box 5511  
Sioux Falls, SD 57117-5511

Nancy J Zamora (TR)  
U.S. Bank Tower  
633 West 5th Street, Suite 2600  
Los Angeles, CA 90071-2053

Peter T Steinberg  
Steinberg Nutter and Brent  
23801 Calabasas Rd Ste 2031  
Calabasas, CA 91302-3316

Todd Stuart Kaplan  
2944 Woodflower Street  
Thousand Oaks, CA 91362-1172

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified  
by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g) (4).

First Bank  
PO Box 2557  
Omaha, NE 68103-2557

Lighthouse  
c/o Ranah Faris  
51 University Street #400  
Seattle, WA 98101

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u) Courtesy NEF

End of Label Matrix

Mailable recipients 48

Bypassed recipients 1

Total 49

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 1130 South Flower Street, Suite 312, Los Angeles, CA 90015.

A true and correct copy of the foregoing document entitled Trustee's Application to Employ LEA Accountancy, LLP as Accountant will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner indicated below:

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On October 22, 2025, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Paul A Beck  
Dane W Exnowski  
Peter T Steinberg  
United States Trustee (ND)  
Nancy J Zamora (TR)

pab@pablaw.org, raychael@pablaw.org  
dane.exnowski@mccalla.com, bk.ca@mccalla.com, mccallaecf@ecf.courtdrive.com  
mr.aloha@sbcglobal.net  
ustpreion16.nd.ecf@usdoj.gov  
zamora3@aol.com, nzamora@ecf.axosfs.com

☐ Service information continued on attached page

2. **SERVED BY UNITED STATES MAIL:** On October 22, 2025, by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Todd Stuart Kaplan  
2944 Woodflower Street  
Thousand Oaks, CA 91362-1172

☐ Service information continued on attached page

3. **SERVED BY PERSONAL DELIVERY - N/A:** Pursuant to Fed.R.Civ.P. 5 and/or controlling LBR, on \_\_\_\_\_, 2025, I arranged for service on the following person as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: October 22, 2025

  
Karissa De La Trinidad

**Other Professional Filings :**

9:25-bk-10686-RC Todd Stuart Kaplan

Type: bk	Chapter: 7 v	Office: 9 (Santa Barbara)
Assets: y	Debtor disposition: Standard	Judge: RC
	Discharge	

**U.S. Bankruptcy Court**

**Central District of California**

**Notice of Electronic Filing**

The following transaction was received from entered on 10/22/2025 at 1:05 PM PDT and filed on 10/22/2025

**Case Name:** Todd Stuart Kaplan

**Case Number:** 9:25-bk-10686-RC

**Document Number:** 30

**Docket Text:**

Application to Employ LEA Accountancy, LLP as Accountant Filed by Accountant LEA Accountancy, LLP.  
(Leslie, Sam)

The following document(s) are associated with this transaction:

**Document description:**Main Document

**Original filename:**LEA - App.pdf

**Electronic document Stamp:**

[STAMP bkecfStamp\_ID=1106918562 [Date=10/22/2025] [FileNumber=10949805  
5-0] [0cb4970f513726f7f649d3eb1f5d804408f9ea4ede0abd29b9d12610f62c6b38  
71bfb0dd2151b41060b7afcd99ff9ee4c07f697555aa42e122d197c5fld8c776]]

**9:25-bk-10686-RC Notice will be electronically mailed to:**

Paul A Beck on behalf of Interested Party 5150 Hollywood, LLC  
pab@pablaw.org, raychael@pablaw.org

Dane W Exnowski on behalf of Interested Party Courtesy NEF  
dane.exnowski@mccalla.com, bk.ca@mccalla.com,mccallaecf@ecf.courtdrive.com

Peter T Steinberg on behalf of Debtor Todd Stuart Kaplan  
mr.aloha@sbcglobal.net

United States Trustee (ND)  
ustpreion16.nd.ecf@usdoj.gov

Nancy J Zamora (TR)  
zamora3@aol.com, nzamora@ecf.axosfs.com

**9:25-bk-10686-RC Notice will not be electronically mailed to:**

LEA Accountancy, LLP  
1130 S. Flower Street, Suite 312  
Los Angeles, CA 90015



NANCY HOFFMEIER ZAMORA (SBN 137326)  
U.S. Bank Tower  
633 West Fifth Street, Suite 2600  
Los Angeles, California 90071  
Telephone: (213) 488-9411  
Facsimile: (213) 488-9418  
Email: zamora3@aol.com

Chapter 7 Trustee

UNITED STATES BANKRUPTCY COURT  
CENTRAL DISTRICT OF CALIFORNIA  
NORTHERN DIVISION

In re	)	Case No. 9:25-bk-10686-RC
	)	[Chapter 7]
TODD STUART KAPLAN,	)	
	)	NOTICE OF TRUSTEE'S APPLICATION
Debtor.	)	TO EMPLOY LEA ACCOUNTANCY, LLP
	)	AS ACCOUNTANT
	)	
	)	[No Hearing Unless Requested;
	)	Local Bankruptcy Rule 2014-1]

TO THE HONORABLE RONALD A. CLIFFORD III, UNITED STATES BANKRUPTCY  
JUDGE, THE UNITED STATES TRUSTEE, DEBTOR, ALL CREDITORS AND OTHER  
INTERESTED PARTIES:

PLEASE TAKE NOTICE that Nancy Hoffmeier Zamora, the duly  
appointed, qualified and acting Chapter 7 Trustee ("Trustee")  
in the above-captioned case, has filed an application under  
11 U.S.C. § 327(a) for authority to employ LEA Accountancy, LLP  
("LEA"), as her accountant. Trustee is requesting that LEA's  
employment be effective as of the date services were first  
requested, October 20, 2025. LEA is to be employed for the  
express purpose of assisting the Trustee in the accounting  
matters and tax preparation aspects of the administration of this

1 estate, to advise Trustee of any tax consequences derived from  
2 the liquidation of estate assets and to assist in any other  
3 accounting or tax matters as may arise in connection with the  
4 administration of this estate. LEA's services, as are applicable  
5 in this case, may include the following:

6 (a) review the Debtor's prior accounting and tax  
7 records, the petition, schedules and the estate's documents  
8 related to its financial transactions;

9 (b) review and analysis of the estate's financial  
10 transactions to determine the appropriate (and most beneficial to  
11 the estate) treatment for tax purposes, including capital gains  
12 calculations, consideration of tax attributes inherited from the  
13 Debtor and other tax considerations;

14 (c) assist the Trustee in the preparation and filing  
15 of the estate's Federal and California corporate income tax  
16 returns to reflect the transactions of the estate and, if  
17 necessary, preparation of any delinquent tax returns that may be  
18 required by taxing authorities for the estate. Such delinquent  
19 tax returns can be, but are not limited to income tax, sales tax,  
20 city, county or similar tax filings;

21 (d) preparation, as needed, of pre-petition tax  
22 returns;

23 (e) preparation, as needed, of estate payroll tax  
24 filings and/or filings for the Employer Retention Tax Credit  
25 refund;

26 (f) communicate with taxing authorities on behalf of  
27 the estate;

28 ///

1 (g) request the required tax clearance from the  
2 Internal Revenue Service and state taxing authorities for the  
3 estate's tax returns;

4 (h) provide litigation support, valuation, cash flow  
5 services and, if requested, expert witness services for the  
6 Trustee;

7 (i) assistance in the preparation of monthly operating  
8 reports, as needed;

9 (j) securing of source documents including, but not  
10 limited to, bank records, general ledgers, insurance documents,  
11 books and records, including Quickbooks or similar accounting  
12 data; filed pre-petition tax returns and assets of the estate.  
13 Such services may include site visit(s) to investigate and/or  
14 securing of the site to preserve source documentation and/or  
15 assets for the Trustee;

16 (k) as requested, assist Trustee in any required  
17 termination of ERISA qualified pension plan(s) of the Debtor;

18 (l) assisting in gather and organizing Debtor's  
19 documents in order to analyze and investigate avoidable transfers  
20 made by the Debtor, including preferential and fraudulent  
21 transfers; and

22 (m) perform any other financial analysis, investiga-  
23 tion, consulting general and/or forensic accounting services as  
24 requested by the Trustee. Address any other tax matters which may  
25 be requested by the Trustee to properly administer the estate and  
26 maintain tax compliance.

27 Trustee proposes that LEA will be employed pursuant to 11  
28 U.S.C. § 327(a) and compensated pursuant to 11 U.S.C. § 330(a).

1 LEA will bill the estate on an hourly basis with reasonable fees  
2 to be approved by application to the Court after proper notice  
3 and hearing. The only source of payment of compensation to LEA  
4 will be from the estate. No retainer or other payment has been  
5 made or is requested and, apart from this Application and  
6 subsequent order, there will be no other written or separate  
7 agreement for employment. A schedule of the fees customarily  
8 charged by LEA to all of its clients is attached hereto as  
9 Exhibit 1 and incorporated herein by this reference. LEA reserves  
10 the right to change its hourly rates from time to time in  
11 accordance with its usual terms and conditions as communicated to  
12 Trustee.

13 Trustee also wishes to disclose for the record that from  
14 time to time, Sam S. Leslie ("Leslie"), who is a partner in LEA  
15 and who is also a member of the Chapter 7 trustee panel in this  
16 district, engages Trustee's firm as general bankruptcy counsel  
17 in cases where he is the trustee. Further, LEA provides  
18 accounting services for other unrelated estates under Trustee's  
19 administration. Trustee also socializes with Mr. Leslie on  
20 occasion. Billings by Trustee and LEA to the respective estates  
21 when engaged to provide professional services are always at their  
22 usual rates. There is absolutely no fee sharing agreement or any  
23 other such arrangement between Trustee and Leslie.

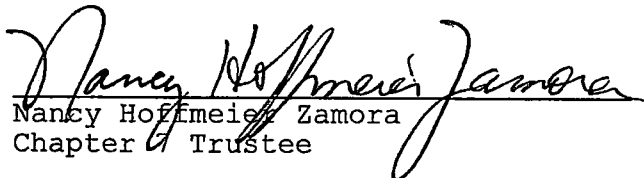
24 A copy of the Trustee's Application can be obtained from:

25 Sam S. Leslie, CPA  
26 LEA Accountancy, LLP  
27 1130 South Flower Street  
Suite 312  
Los Angeles, CA 90015  
28

1 PLEASE TAKE FURTHER NOTICE that pursuant to Local Bankruptcy  
2 Rule ("LBR") 9013-1(o), the deadline to file and serve a written  
3 response and request for a hearing is fourteen (14) days after  
4 the date of service of the notice of motion, plus three (3)  
5 additional days if served by mail, or pursuant to F.R.Civ.P.  
6 5(b)(2)(D) or (F). Any opposition or response must be filed with  
7 the United States Bankruptcy Court (1415 State Street, Santa  
8 Barbara, CA 93101), and served upon (i) Trustee at the address in  
9 the upper left hand corner of the first page of this Notice, (ii)  
10 LEA Accountancy, LLP, Attn: Sam S. Leslie, 1130 South Flower  
11 Street, Suite 312, Los Angeles, CA 90015, and (iii) the Office of  
12 the United States Trustee, 915 Wilshire Blvd., Suite 1850, Los  
13 Angeles, CA 90017.

14 PLEASE TAKE FURTHER NOTICE that pursuant to LBR 9013-1(h)  
15 any objection not timely filed and served may be deemed by the  
16 Court to be consent to the relief requested and may result in the  
17 Court's issuance of an order without further notice or hearing.

18  
19 Dated: October 21, 2025

  
Nancy Hoffmeister Zamora  
Chapter 7 Trustee

20  
21  
22  
23  
24  
25  
26  
27  
28 Service Date: October 22, 2025

**EXHIBIT 1**

**LEA Accountancy, LLP  
Professional Rate Summary**

<b><u>Professional</u></b>	<b><u>Rate</u></b>
SAM S. LESLIE Partner	\$ 585.00
MARIANNA FALCO Tax Manager & Bankruptcy Coordinator	\$ 440.00
MICHAEL KWASNOWSKI Tax and Accounting Specialist	\$ 440.00
TERRY R. FUSSELL Senior Tax Specialist	\$ 395.00
IRINA MCDONALD Tax and Accounting Specialist	\$ 335.00
THOMAS G. BALLOU Partner, Business Manager	\$ 295.00
AUSTIN MARTIN Bankruptcy Accountant	\$ 245.00
AARON ROBSON Senior Accountant	\$ 245.00

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 1130 South Flower Street, Suite 312, Los Angeles, CA 90015.

A true and correct copy of the foregoing document entitled Notice of Trustee's Application to Employ LEA Accountancy, LLP as Accountant will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner indicated below:

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On October 22, 2025, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Paul A Beck	pab@pablaw.org, raychael@pablaw.org
Dane W Exnowski	dane.exnowski@mccalla.com, bk.ca@mccalla.com, mccallaecf@ecf.courtdrive.com
Peter T Steinberg	mr.aloha@sbcglobal.net
United States Trustee (ND)	ustpreion16.nd.ecf@usdoj.gov
Nancy J Zamora (TR)	zamora3@aol.com, nzamora@ecf.axosfs.com

☐ Service information continued on attached page

2. **SERVED BY UNITED STATES MAIL:** On October 22, 2025, by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

■ Service information continued on attached page

3. **SERVED BY PERSONAL DELIVERY - N/A:** Pursuant to Fed.R.Civ.P. 5 and/or controlling LBR, on \_\_\_\_\_, 2025, I arranged for service on the following person as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: October 22, 2025

  
Karissa De La Trinidad



Label Matrix for local noticing  
0973-9

Case 9:25-bk-10686-RC  
Central District of California  
Santa Barbara  
Wed Oct 22 12:51:53 PDT 2025

5150 Hollywood, llc  
Ash Shah, Sunil Shah, Sundip Shah  
c/o Paul A. Beck Attorney  
13701 Riverside Drive, #701  
Sherman Oaks, CA 91423-2449

American Express  
PO Box 30384  
Salt Lake City, UT 84130-0384

Andrew G. Donen  
Elizabeth Diane Donen  
Donen Family Living Trust  
3704 Captstan Circle  
Westlake Village, CA 91361-3822

Bank of the West/BMO  
Box 2045  
Milwaukee, WI 53201-2045

Capital One Platinun  
PO Box 60519  
City of Industry, CA 91716-0519

Coleman, c/o  
T. Kevin Roosevelt, Partner  
Finlayson Toffer Roosevelt & Lilly  
15615 Alton Parkway, Suite 270  
Irvine, CA 92618-7307

Credit One Bank  
PO Box 98873  
Las Vegas, NV 89193-8873

Discover  
PO Box 45909  
San Francisco, CA 94145-0909

First National Bank of Omaha  
1601 Dodge stop code 3113  
Omaha, Nebraska 68197-3113

5150 Hollywood, LLC  
Law Offices of Paul A. Beck, A Professio  
13701 Riverside Drive  
Suite 202  
Suite 202  
Sherman Oaks, CA 91423-2447

805 Dentistry  
361 E. Thousand Oaks Blvd.  
Thousand Oaks, CA 91360-5805

American Express National Bank  
c/o Becket and Lee LLP  
PO Box 3001  
Malvern PA 19355-0701

Augustus Max LLC  
William Wilson  
9903 Santa Monica Blvdw Suite 3  
Beverly Hills, CA 90212-1606

Callahan & Blaine  
3 Hutton Centre Drive  
Ninth Floor  
Santa Ana, CA 92707-5781

Capital One Venture  
PO Box 60519  
City of Industry, CA 91716-0519

Comenity  
PO Box 650967  
Dallas, TX 75265-0967

Damian Naasiri  
4695 MacArthur Court, 11th Floor  
Newport Beach, CA 92660-1866

Esquire Connect  
c/o Matthew Cushing  
1500 Centre Parkway, Suite 100  
East Point, GA 30344-8152

Francine Shulman and Iron Angel,  
LLC; 3F, Inc.; and Emerald Sky, LLC  
c/o Sterling Andrew Marchand  
700 K Street N.W.  
Washington, DC 20001-5690

Northern Division  
1415 State Street,  
Santa Barbara, CA 93101-2511

ACH Capital West  
375 W. 200 S  
Salt Lake City, UT 84101-1667

Andrew G. Donen  
Elizabeth Diane Donen  
3704 Captstan Circle  
Westlake Village, CA 91361-3822

Bank of America Visa  
PO Box 17234  
Wilmington, DE 19850-7234

Callahan & Blaine, PC  
Attn: John D. Van Ackeren  
3 Hutton Centre Drive, Ninth Floor  
Santa Ana, CA 92707-8722

Capital One, N.A., successor by merger to Di  
PO Box 3025  
New Albany, OH 43054-3025

Concord Printing Services  
c/o Fernando  
1407 W. 11 Street  
Los Angeles, CA 90015-1227

Decision Quest  
c/o Carrie Mason, Director  
16825 Northchase Drive  
suite 900  
Houston TX 77060-6004

(p)FIRST NATIONAL BANK OF OMAHA  
1620 DODGE ST  
STOP CODE 3113  
OMAHA NE 68102-1593

Francine Shulman, Individually & as  
Trustee of The Shulman Family Trust  
c/o Sterline Andrew Marchand  
700 K Street N.W.  
Washington, DC 20001-5690

Hsin c/o  
Thyne Taylor Fox Howard, LLP  
205 E. Carrillo Street, Suite 100  
Santa Barbara, CA 93101-7180

Jean Cha  
c/o Darrell Hailey  
Cha Law Ethics, APC  
Operating PO Box 848018  
Los Angeles, CA 90084-8018

(p) LIGHTHOUSE DOCUMENT TECHNOLOGIES INC  
51 UNIVERSITY STREET  
SUITE 400  
SEATTLE WA 98101-3614

Logikcull  
518 Market Street  
PMB 40135  
San Francisco, CA 94104-5401

Melissa G. Fulgenico  
Uplift Law, P.C.  
650 N. Rose Drive Suite 620  
Placentia, CA 92870

Network Deposition  
c/o Perry Smulson  
1800 Century Park East, Suite 150  
Los Angeles, CA 90067-1509

PF CP  
PO Box 9208  
Old Bethpage, NY 11804-9208

Pacific Western/Banc of CA  
3 MacArthur Place  
Santa Ana, CA 92707-6068

SPB Reporting, Inc.  
c/o Stephanie  
PO Box 12755  
Palm Desert, CA 92255-2755

Steno  
c/o Jaramie Black  
PO Box 22637  
Pasadena, CA 91185-2637

UCLA Medical Group  
PO Box 748156  
Los Angeles, CA 90074-8156

United States Trustee  
915 Wilshire Blvd.  
Suite 1850  
Los Angeles, CA 90017-3560

United States Trustee (ND)  
915 Wilshire Blvd, Suite 1850  
Los Angeles, CA 90017-3560

Ventura County CU  
2575 Vista Del Mar Drive, Suite 100  
Ventura, CA 93001-3956

Wells Fargo Home Mortgage  
PO Box 14411  
Des Moines, IA 50306-3411

Wells Fargo Visa  
PO Box 5511  
Sioux Falls, SD 57117-5511

Nancy J Zamora (TR)  
U.S. Bank Tower  
633 West 5th Street, Suite 2600  
Los Angeles, CA 90071-2053

Peter T Steinberg  
Steinberg Nutter and Brent  
23801 Calabasas Rd Ste 2031  
Calabasas, CA 91302-3316

Todd Stuart Kaplan  
2944 Woodflower Street  
Thousand Oaks, CA 91362-1172

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified  
by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g) (4).

First Bank  
PO Box 2557  
Omaha, NE 68103-2557

Lighthouse  
c/o Ranah Faris  
51 University Street #400  
Seattle, WA 98101

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u)Courtesy NEF

End of Label Matrix	
Mailable recipients	48
Bypassed recipients	1
Total	49

**Other Professional Filings :**

9:25-bk-10686-RC Todd Stuart Kaplan

Type: bk	Chapter: 7 v	Office: 9 (Santa Barbara)
Assets: y	Debtor disposition: Standard Discharge	Judge: RC

**U.S. Bankruptcy Court**

**Central District of California**

**Notice of Electronic Filing**

The following transaction was received from entered on 10/22/2025 at 1:07 PM PDT and filed on 10/22/2025

**Case Name:** Todd Stuart Kaplan

**Case Number:** 9:25-bk-10686-RC

**Document Number:** 31

**Docket Text:**

Notice of motion/application to *Employ LEA Accountancy, LLP as Accountant* Filed by Accountant LEA Accountancy, LLP (RE: related document(s)[30] Application to Employ LEA Accountancy, LLP as Accountant Filed by Accountant LEA Accountancy, LLP). (Leslie, Sam)

The following document(s) are associated with this transaction:

**Document description:**Main Document

**Original filename:**LEA - N.pdf

**Electronic document Stamp:**

[STAMP bkecfStamp\_ID=1106918562 [Date=10/22/2025] [FileNumber=10949805  
9-0] [917976f9cbbb18bbd46473bcd22edc597e1bfe1542b5c6cadea2e058d76dd44  
f474004da07dc29ef3959ba7356332e8d2b93f0fb91de8fc0ec364e25aeb2805]]

**9:25-bk-10686-RC Notice will be electronically mailed to:**

Paul A Beck on behalf of Interested Party 5150 Hollywood, LLC  
pab@pablaw.org, raychael@pablaw.org

Dane W Exnowski on behalf of Interested Party Courtesy NEF  
dane.exnowski@mccalla.com, bk.ca@mccalla.com, mccallaecf@ecf.courtdrive.com

Peter T Steinberg on behalf of Debtor Todd Stuart Kaplan  
mr.aloha@sbcglobal.net

United States Trustee (ND)  
ustpreion16.nd.ecf@usdoj.gov

Nancy J Zamora (TR)  
zamora3@aol.com, nzamora@ecf.axosfs.com

**9:25-bk-10686-RC Notice will not be electronically mailed to:**

LEA Accountancy, LLP  
1130 S. Flower Street, Suite 312  
Los Angeles, CA 90015

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 1130 South Flower Street, Suite 312, Los Angeles, CA 90015.

A true and correct copy of the foregoing document entitled Declaration That No Party Requested a Hearing on Trustee's Application to Employ LEA Accountancy, LLP as Accountant will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner indicated below:

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On November 14, 2025, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Paul A Beck	pab@pablaw.org, raychael@pablaw.org
Toan B Chung	tbchung@rpmlaw.com, toan.b.chung@gmail.com; bankpara@rpmlaw.com; brenfro@rpmlaw.com
Dane W Exnowski	dane.exnowski@mccalla.com, bk.ca@mccalla.com, mccallaecf@ecf.courtdrive.com
Peter T Steinberg	mr.aloha@sbcglobal.net
United States Trustee (ND)	ustpreion16.nd.ecf@usdoj.gov
Nancy J Zamora (TR)	zamora3@aol.com, nzamora@ecf.axosfs.com

☐ Service information continued on attached page

2. **SERVED BY UNITED STATES MAIL:** On November 14, 2025, by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

United States Bankruptcy Court  
The Honorable Ronald A. Clifford III  
United States Bankruptcy Judge  
1415 State Street  
Suite 233  
Santa Barbara, California 93101

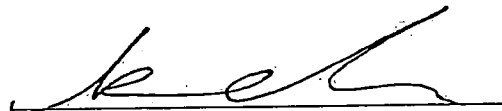
☐ Service information continued on attached page

3. **SERVED BY PERSONAL DELIVERY - N/A:** Pursuant to Fed.R.Civ.P. 5 and/or controlling LBR, on \_\_\_\_\_, 2025, I arranged for service on the following person as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: November 14, 2025

  
Karissa De La Trinidad

---

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.